

Exhibit B

Gregory W. Werkheiser

From: Gregory W. Werkheiser
Sent: Wednesday, March 15, 2006 9:35 AM
To: 'Laser Steven Haas'; MMinuti@saul.com; frosner@duanemorris.com; Mark.Kenney@usdoj.gov; gdean@saul.com; sfox@tbfesq.com; rsussman@kronishlieb.com; jgarrison@shearman.com; condo28@mail.com; bhaas@aol.com; bhaass@aol.com; Laserace01@yahoo.com
Cc: Derek C. Abbott
Subject: RE: eToys Appeals, Case Nos. 05-0829, 05-0830 & 05-0831

Mr. Haas,

The March 6th email was sent to your aol email address, which is among the several email addresses you have used in the recent past in connection with this litigation. Additionally, your demand that service be made upon you at the Delmar, Delaware address is puzzling in light of the fact that the document you filed with the Court on Friday, March 10, 2006, was postmarked from a Garden Grove, California address (as reflected in the FedEx that appears on the Court's docket). Moreover, while the Court's February 23rd Orders directing the parties to confer concerning a briefing schedule were equally applicable to you and Mr. Alber, we received no communications from either you or Mr. Alber prior to the March 10th deadline. Accordingly, our attempts to communicate with you and to effect service upon you have been more than adequate under the circumstances.

Nevertheless, if you have some specific objections to the briefing schedule and related terms that were proposed in the March 6th email, please communicate in writing what those objections are by the end of the day today.

Gregory W. Werkheiser
MORRIS, NICHOLS, ARSHT & TUNNELL LLP
Chase Manhattan Centre, 18th Floor
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347

Main: 302.658.9200
Direct Dial: 302.351.9229
Fax: 302.425.4663

Please note that effective as of January 1, 2006, my direct dial telephone number changed from 302.575.7229 to 302.351.9229. Our main telephone number and my fax number have not changed. Thank you.

M | N | A | T |

-----Original Message-----

From: Laser Steven Haas [mailto:laserhaas@msn.com]
Sent: Monday, March 13, 2006 6:57 PM
To: Gregory W. Werkheiser; MMinuti@saul.com; frosner@duanemorris.com; Mark.Kenney@usdoj.gov; gdean@saul.com; sfox@tbfesq.com; rsussman@kronishlieb.com; jgarrity@shearman.com; condo28@mail.com; bhaas@aol.com; bhaass@aol.com; Laserace01@yahoo.com
Cc: Derek C. Abbott
Subject: RE: eToys Appeals, Case Nos. 05-0829, 05-0830 & 05-0831

To All whom it may concern:

We have NOT until Friday the 10th of March received any email or communication from you. The statements within your opening are False.

As stated previously my emails are laserhaas@msn.com and laserace01@yahoo.com

My Mail is C/O Calloway at 108 E Jewel Street, Delmar DE 19940.

Concidering all the false statments made thus far, it is unwise, especially with the Bar reviews to engage in any additional.

Finally the note from the Court about the "service notice" has been addressed, the items did go out in regular mail on the 10th as well as the service notice. The item to the Court did not contain the service notice as the Court received an over night copy and the mailings had not occurred at that time.

The corrections in format are being addressed as well.

We look forward to the opportunity to address the additional discovered undisclosed facts on the record with you!

Sincerely,
Laser Steven Haas
Bankruptcy Liquidations

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